Attachment 1

KPMG LLP
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Washington, DC 20036

Independent Auditors' Report

Secretary and Acting Inspector General,
U.S. Department of the Interior:

We have audited the accompanying balance sheets of the U.S. Department of the Interior (Interior) as of September 30, 2009 and 2008, and the related statements of net cost, changes in net position, budgetary resources, and custodial activity for the years then ended (hereinafter referred to as financial statements). The objective of our audits was to express an opinion on the fair presentation of these financial statements. In connection with our fiscal year 2009 audit, we also considered Interior's internal control over financial reporting and tested Interior's compliance with certain provisions of applicable laws, regulations, contracts, and grant agreements that could have a direct and material effect on these financial statements.

Summary

As stated in our opinion on the financial statements, we concluded that Interior's financial statements as of and for the years ended September 30, 2009 and 2008, are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles. As discussed in our opinion, Interior adopted Statement of Federal Financial Accounting Standard No. 31 *Accounting for Fiduciary Activities* as of October 1, 2008.

Our consideration of internal control over financial reporting resulted in identifying certain deficiencies that we consider to be significant deficiencies, as follows:

A. Information Technology Controls over Financial Management Systems
B. Controls over Property
C. Controls over Undelivered Orders
D. Controls over Estimated Liabilities
E. Grant Monitoring Controls
F. Controls over Fiduciary Activity

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined in the Internal Control Over Financial Reporting section of this report.

The results of our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements disclosed the following instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*, as amended.

G. *Single Audit Act Amendments of 1996*
H. *Prompt Payment Act*

The following sections discuss our opinion on Interior's financial statements; our consideration of Interior's internal control over financial reporting; our tests of Interior's compliance with certain provisions of applicable laws, regulations, contracts, and grant agreements; and management's and our responsibilities.

Opinion on the Financial Statements

We have audited the accompanying balance sheets of U.S. Department of the Interior as of September 30, 2009 and 2008, and the related statements of net cost, changes in net position, budgetary resources, and custodial activity for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Department of the Interior as of September 30, 2009 and 2008, and its net costs, changes in net position, budgetary resources, and custodial activity for the years then ended, in conformity with U.S. generally accepted accounting principles.

As discussed in note 22 to the financial statements, Interior adopted Statement of Federal Financial Accounting Standard No. 31 *Accounting for Fiduciary Activities* as of October 1, 2008.

The information in the Management's Discussion and Analysis, Required Supplementary Information, and Required Supplementary Stewardship Information sections is not a required part of the financial statements, but is supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information. However, we did not audit this information and, accordingly, we express no opinion on it.

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The information in the Introduction and Other Accompanying Information sections is presented for purposes of additional analysis and is not required as part of the financial statements. This information has not been subjected to auditing procedures and, accordingly, we express no opinion on it.

Internal Control Over Financial Reporting

Our consideration of the internal control over financial reporting was for the limited purpose described in the Responsibilities section of this report and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

In our fiscal year 2009 audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above. However, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies and that are described below as A through F. Exhibit I presents the status of the prior year material weakness and significant deficiencies.

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A. Information Technology Controls over Financial Management Systems

Interior did not have adequate information technology controls to protect its financial information systems as required by OMB Circular No. A-130, *Management of Federal Information Resources*. These conditions could affect Interior's ability to prevent and detect unauthorized changes to financial information, control electronic access to sensitive information, and protect its information resources. Although Interior has improved its application and general controls, Interior should continue improving the security and general controls over its financial information systems, as discussed below.

1. *Entity-wide Security Program and Planning*
   An entity-wide security program, including security policies and a related implementation plan, is the foundation of an entity's security control structure. Interior did not include and consider all findings and recommendations in certain corrective action plans that are part of Interior's security program. Interior also did not prepare a complete systems inventory at one component. Furthermore, Interior did not fully document or perform certain procedures to support one of its certification and accreditation reports.

2. *Access Controls*
   Access controls protect computer resources from unauthorized modification, disclosure, and loss; however, Interior did not fully establish controls to prevent and detect unauthorized access. Interior did not consistently document and approve policies and procedures regarding access controls, logging and monitoring changes to profiles, and segregation of responsibilities. Interior also did not consistently obtain approval before granting access, recertify user access, document review and approval of user access, maintain user access documentation, obtain rules of behavior forms, and remove access for terminated and inactive users. In addition, Interior did not establish controls over contractor access to applications. Furthermore, Interior did not protect certain temporary passwords, appropriately configure password settings for five applications, configure three applications to provide the required warning banner, configure one application to lock out inactive users, and configure one application to lock out administrators after failed login attempts.

   Interior assigned excessive permissions for one application, had default administrator, user, or network settings for several applications, and did not apply the latest security updates for several applications. Interior also did not configure several applications to capture changes to the application, user accounts, security profiles, or transactions. In addition, Interior did not consistently maintain audit logs, review audit logs, or document that audit log reviews were completed for several applications. Finally, Interior did not consistently review and approve segregation of responsibilities and did not properly segregate user, audit log review, or access profile change responsibilities for certain applications.

3. *Configuration Management*
   Configuration management controls ensure that only authorized programs and modifications are implemented. Interior did not have formal system development and change management procedures for one application and did not maintain a formally documented business impact analysis for another application. In addition, Interior did not consistently document, test, and approve all application changes. Interior also did not use library management software to control changes for two applications. Furthermore, Interior did not consistently install the latest system/software updates for certain applications and support systems. Finally, Interior did not fully segregate software development and change responsibilities for four applications.

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4. *Service Continuity*
   Service continuity plans protect information resources, minimize the risk of unplanned interruptions, and recover critical operations should interruptions occur. Interior did not fully document one contingency plan and did not update two contingency plans. In addition, Interior did not establish a disaster recovery plan for one data center, did not test environmental controls at one data center, and did not develop backup and off-site storage procedures for one data center. Furthermore, Interior did not have a support agreement for one application. Finally, Interior did not maintain an alternative storage site that was geographically separate from the primary site for certain financial information.

Recommendations
We recommend that Interior continue to improve the security and general controls over its financial information systems to ensure adequate security and protection of the information systems as follows:
1. Consider all findings and recommendations in its security program, prepare a complete systems inventory, fully document certification and accreditation reports, and perform procedures to support its certification and accreditation reports.
2. Develop and finalize access control policies, review and approve user access, recertify user access, document and maintain access approvals, complete rules of behavior forms, remove access for terminated or inactive users, control contractor access to applications, protect passwords, configure application access settings properly, apply the latest security updates, configure applications to capture changes and activity, maintain and review audit logs, document audit log reviews completed, review and approve segregation of responsibilities, and fully segregate access control responsibilities.
3. Finalize system development and change management procedures, document business impact analysis, document application changes, test and approve application changes, use library management software to control application changes, install the latest system/software updates, and fully segregate software development and change responsibilities.
4. Fully document and update contingency plans, establish disaster recovery plans for data centers, periodically test environmental controls, develop backup and off-site storage procedures for all data centers, establish support agreements, and maintain geographically separate alternate storage locations.

Management Response
Management has prepared an official response presented as a separate attachment to this report. In summary, management agreed with our findings and its comments were responsive to our recommendations. We did not audit Interior's response and, accordingly, we express no opinion on it.

B. Controls over Property

Interior should improve controls over accounting for property, plant, and equipment, to ensure that transactions are promptly and accurately recorded and properly classified. Interior capitalized $179 million as internal use software in development instead of recognizing these amounts as costs. Interior also did not transfer $13 million from the internal use software in development account to the internal use software in use account for software placed in service. Interior also recorded $11 million of costs that should have been capitalized property at one component, capitalized costs of $11 million at one component, and established a capital project with total budgeted costs of $25 million that should not be capitalized at another component. Furthermore, Interior did not consistently record property additions and disposals accurately or when they occurred for 54 of 294 transactions tested at four components. Finally, Interior did not properly calculate and record depreciation expense for 43 of the 60 assets tested at one component because Interior did not properly configure its accounting system to calculate depreciation expense. As a result of our observations, Interior analyzed and adjusted its property balances.

Recommendations

We recommend that Interior implement the following recommendations to improve controls over property:

1. Enhance its policies and procedures for recording internal use software.
2. Review costs capitalized on larger internal use software projects to ensure that they are appropriate on a quarterly basis.
3. Continue to train personnel on recording property transactions, including costs that should be capitalized and costs that should not be capitalized.
4. Establish controls to ensure that Interior records property additions, disposals, and transfers accurately and when the transaction occurs.
5. Configure its accounting system to properly calculate depreciation expense.

Management Response

Management has prepared an official response presented as a separate attachment to this report. In summary, management agreed with our findings and its comments were responsive to our recommendations. We did not audit Interior's response and, accordingly, we express no opinion on it.

C. Controls over Undelivered Orders

Interior obligates its budgetary resources when placing orders with other federal entities and public organizations and reduces the order balances as goods and services are received. Interior policies require components to review and certify undelivered orders quarterly and to de-obligate invalid obligations. Although Interior has improved compliance with its policies, Interior should continue improving the effectiveness of the review and certification procedures because four Interior components incorrectly certified undelivered orders overstating undelivered orders by approximately $131 million. In addition, Interior recorded invalid recoveries or did not record recoveries of undelivered orders timely for approximately $45 million at two components. Interior also did not consistently maintain documentation or modify the period of performance for expired orders in a timely manner. As a result of our observations, Interior analyzed and adjusted its undelivered orders.

Recommendations

We recommend that Interior implement the following recommendations to improve controls over its undelivered orders:

1. Provide training to program and finance personnel on certifying and closing out undelivered orders.
2. Improve the effectiveness of the review and certifications of undelivered orders.
3. Monitor and close out as appropriate undelivered orders with minimal to no activity during the past three months, on at least a quarterly basis.
4. Establish procedures and accounting system edit controls to record period of performance information accurately.
5. Modify expired orders either before the order expires or within 30 days of expiring.
6. Improve and maintain documentation to support its undelivered orders.

Management Response

Management has prepared an official response presented as a separate attachment to this report. In summary, management agreed with our findings and its comments were responsive to our recommendations. We did not audit Interior's response and, accordingly, we express no opinion on it.

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D. Controls over Estimated Liabilities

Interior should improve controls to ensure estimated liabilities and related expenses are promptly and accurately recorded and properly classified. Interior did not properly configure its accounting system and processes to provide the information needed to estimate accounts payable for three of its components. In addition, Interior did not establish policies and procedures to estimate certain accounts payable balances, test all the assumptions used in the estimates, and test the accuracy of certain estimates at one component. Interior also incorrectly estimated the accounts payable accrual at two components and incorrectly recorded the accounts payable accrual at another component. Furthermore, Interior did not consistently review the estimated contingent liabilities because Interior did not include all cases in its estimated contingent liabilities. Finally, Interior did not consistently update or support its environmental liability estimates for 19 of 36 sites tested at one component. As a result of our observations, Interior analyzed and adjusted its estimated liabilities and related expenses.

Recommendations

We recommend that Interior implement the following recommendations to improve controls over estimated liabilities and related expenses:

1. Configure its accounting system and processes to provide information needed to estimate accounts payable.
2. Enhance policies and procedures to estimate all accounts payable estimates.
3. Establish a standard subsequent activity report to be used by components for accounts payable estimates.
4. Continue to train individuals on preparing and updating estimated liabilities.
5. Test the assumptions used in estimation methodologies and assess the accuracy of the estimated liabilities to ensure that the estimation methodologies are appropriate.
6. Require supervisors to review the estimated liability methodologies, compare the estimated liabilities to the supporting documentation, ensure that the amounts are properly recorded in the general ledger, and document approval evidencing completion of the review and comparison.

Management Response

Management has prepared an official response presented as a separate attachment to this report. In summary, management agreed with our findings and its comments were responsive to our recommendations. We did not audit Interior's response and, accordingly, we express no opinion on it.

E. Grant Monitoring Controls

Interior should improve controls over grant monitoring as Interior is required to monitor its grantees in accordance with the *Single Audit Act Amendments of 1996,* the related OMB Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (OMB Circular No. A-133), and other laws. Interior did not have a complete listing of grant awards or grantees to ensure that it monitored grantees, obtained single audit reports, and issued management decisions on audit findings for two Interior components. Interior also did not review and approve funding requests timely or maintain proposal documentation for 26 of the 45 grants and related contracts tested at one component. In addition, Interior did not obtain or follow up on past due financial status or performance reports for 27 of the 134 grantees tested at three components. Furthermore, Interior did not obtain single audit reports within nine months of the grantee's fiscal year-end for 19 of 59 grantees tested at one component. Finally, Interior did not issue management decisions on audit findings within six months after receipt of single audit reports or ensure that the grantees completed appropriate and timely corrective action on such findings for 10 of the 66 grantees tested at two components.

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Recommendations

We recommend that Interior perform the following to improve its grant monitoring process:

1. Maintain a complete and accurate listing of grantees to enable monitoring of grantees, receipt of single audit reports, and issuance of management decisions on findings.
2. Review and approve funding requests in accordance with the required timelines and maintain proposal documentation.
3. Follow up on financial status, performance, and single audit reports not received and consider the need to limit future grant awards until these reports are received.
4. Issue management decisions on audit findings within six months after receipt of single audit reports and verify that grantees take appropriate and timely corrective action.

Management Response

Management has prepared an official response presented as a separate attachment to this report. In summary, management agreed with our findings and its comments were responsive to our recommendations. We did not audit Interior's response and, accordingly, we express no opinion on it.

F. Controls over Fiduciary Activity

Interior discloses in the notes to the financial statements, fiduciary activity in which American Indian Tribes, individual Indians, and others have an ownership interest that Interior must uphold. In the prior year, we reported a significant deficiency related to this fiduciary activity, which was entitled "Controls over Indian Trust Funds." Interior has improved controls over fiduciary activity; however, we noted that Interior should continue its efforts to resolve historical differences and to improve procedures and controls for entering and maintaining fiduciary activity, including:

1. *Net Asset Balances*
   The financial information systems and internal control procedures used in the processing of fiduciary transactions have suffered historically from a variety of system and procedural internal control weaknesses. In addition, Interior is burdened with the ongoing impact of decades of accumulated discrepancies in the accounting records. Furthermore, certain beneficiaries do not agree with the net asset balances and/or have requested an accounting of the fiduciary activity. Although Interior has invested a significant amount of resources identifying historical records, isolating and working to resolve historical differences, and preparing an accounting of the fiduciary activity, Interior should continue with this historical accounting effort.

2. *Special Deposit Accounts*
   In accordance with Title 25 of the Code of Federal Regulations, Interior recorded receipts into special deposit accounts within the subsidiary ledger when the recipient trust fund account is unknown at the time of receipt. When Interior identifies the trust fund account(s), Interior transfers the amount from the special deposit account(s) to the designated trust fund account(s). As of September 30, 2009 and 2008, there were approximately 10,600 and 11,000 special deposit accounts, respectively, reflected in the subsidiary ledger with balances totaling approximately $29 million and $31 million, respectively. The special deposit accounts continue to require resolution.

3. *Undistributed Interest and Unusual Balances*
   Interior has not been able to determine the proper recipients of undistributed interest related to individual Indian accounts of approximately $4.1 million and $3.9 million as of September 30, 2009 and 2008, respectively. Furthermore, there were Tribal accounts with negative cash balances totaling approximately $382,000 and $721,000 as of September 30, 2009 and September 30, 2008, which continue to require resolution.

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4. *Accounts Receivable*
Interior did not fully establish an accounts receivable accrual methodology and did not record an accounts receivable accrual for fiduciary activity originating from surface leases. Additionally, Interior had not fully analyzed the surface lease accounts receivable reports totaling over $16 million to verify that the amounts are valid and collectible.

5. *Distribution of Funds to Fiduciary Accounts*
Interior did not consistently transfer funds to the fiduciary accounts timely for 2 of the 124 receipts tested. In addition, Interior did not use the fastest means possible in forwarding these items to the lockbox in accordance with its policies for 4 of 173 disbursements tested.

6. *Supervised Fiduciary Accounts*
Although Interior is in the process of implementing new procedures to ensure supervised fiduciary accounts are reviewed annually, Interior's current procedures do not ensure that the reviews are completed within one year resulting in the potential for some active accounts to not be tested within one year of becoming active. In addition, Interior's reports of active fiduciary accounts do not identify individuals with active fiduciary accounts who no longer physically reside in their "home agency," resulting in the potential for some active fiduciary accounts to not be reviewed on an annual basis.

Recommendation
We recommend that Interior develop and implement procedures and internal controls to complete the accounting of the net asset balances, resolve historical differences, resolve special deposit accounts, record and collect accounts receivable for surface leases, distribute funds to fiduciary accounts in accordance with Interior policies, review supervised accounts, and address other deficiencies in controls related to fiduciary activity.

Management Response
Management has prepared an official response presented as a separate attachment to this report. In summary, management disagreed with the findings because management believes that its efforts to address internal control deficiencies in the fiduciary activity are substantially complete and that the auditors' report did not contain findings suggesting current operational control deficiencies. We did not audit Interior's response and, accordingly, we express no opinion on it.

Auditors' Response to Management's Response
As summarized above, we identified control deficiencies in the current year that adversely affect Interior's ability to initiate, authorize, record, process, and report fiduciary activity reliably. Therefore, we continue to believe that the control deficiencies identified constitute a significant deficiency.

We noted certain additional matters that we have reported to management of Interior in a separate letter.

Compliance and Other Matters

The results of certain of our tests of compliance as described in the Responsibilities section of this report, exclusive of those referred to in the *Federal Financial Management Improvement Act of 1996* (FFMIA), disclosed two instances of noncompliance or other matters that are required to be reported herein under *Government Auditing Standards* or OMB Bulletin No. 07-04, and are described below.

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G. *Single Audit Act Amendments of 1996*

As discussed in the Internal Control over Financial Reporting section of this report, Interior did not perform adequate monitoring of grantees in accordance with the *Single Audit Act Amendments of 1996* and the related OMB Circular No. A-133. Interior should ensure that it obtains financial status, performance, and single audit reports, and issues management decisions on audit findings in a timely manner.

Recommendation
We recommend that in fiscal year 2010, Interior obtain financial status and single audit reports, and issue management decisions on audit findings in accordance with the requirements of the *Single Audit Act Amendments of 1996* and the related OMB Circular No. A-133.

Management Response
Management has prepared an official response presented as a separate attachment to this report. In summary, management agreed with our findings and its comments were responsive to our recommendation. We did not audit Interior's response and, accordingly, we express no opinion on it.

H. *Prompt Payment Act*

In accordance with the *Prompt Payment Act,* Interior is required to pay interest penalties when payments are late. Interior's accounting system is not properly configured to calculate prompt payment interest for three of its components and one component did not consistently determine the proper amount of prompt payment interest on manually calculated prompt payment interest. As a result, Interior paid the incorrect amount of prompt payment interest on 9 of the 81 disbursements tested.

Recommendations
We recommend that in fiscal year 2010, Interior perform the following to ensure compliance with the *Prompt Payment Act*:
1. Modify the accounting system to properly calculate prompt payment interest.
2. Require a second person to review prompt payment interest that is manually calculated and document such review.

Management Response
Management has prepared an official response presented as a separate attachment to this report. In summary, management agreed with our findings and its comments were responsive to our recommendations. We did not audit Interior's response and, accordingly, we express no opinion on it.

The results of our other tests of compliance as described in the Responsibilities section of this report, exclusive of those referred to in FFMIA, disclosed no instances of noncompliance or other matters that are required to be reported herein under *Government Auditing Standards* or OMB Bulletin No. 07-04.

The results of our tests of FFMIA disclosed no instances in which Interior's financial management systems did not substantially comply with the (1) Federal financial management systems requirements, (2) applicable Federal accounting standards, and (3) the United States Government Standard General Ledger at the transaction level.

We noted certain additional matters that we have reported to management of Interior in a separate letter.

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Responsibilities

Management's Responsibilities. Management is responsible for the financial statements; establishing and maintaining effective internal control; and complying with laws, regulations, contracts, and grant agreements applicable to Interior.

Auditors' Responsibilities. Our responsibility is to express an opinion on the fiscal year 2009 and 2008 financial statements of Interior based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Bulletin No. 07-04. Those standards and OMB Bulletin No. 07-04 require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Interior's internal control over financial reporting. Accordingly, we express no such opinion.

An audit also includes:

- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessing the accounting principles used and significant estimates made by management; and
- Evaluating the overall financial statement presentation.

We believe that our audits provide a reasonable basis for our opinion.

In planning and performing our fiscal year 2009 audit, we considered Interior's internal control over financial reporting by obtaining an understanding of Interior's internal control, determining whether internal controls had been placed in operation, assessing control risk, and performing tests of controls as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements. We did not test all controls relevant to operating objectives as broadly defined by the *Federal Managers' Financial Integrity Act of 1982*. The objective of our audit was not to express an opinion on the effectiveness of Interior's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Interior's internal control over financial reporting.

As part of obtaining reasonable assurance about whether Interior's fiscal year 2009 financial statements are free of material misstatement, we performed tests of Interior's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts, and certain provisions of other laws and regulations specified in OMB Bulletin No. 07-04, including the provisions referred to in Section 803(a) of FFMIA. We limited our tests of compliance to the provisions described in the preceding sentence, and we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to Interior. However, providing an opinion on compliance with laws, regulations, contracts, and grant agreements was not an objective of our audit and, accordingly, we do not express such an opinion.

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This report is intended solely for the information and use of Interior's management, Interior's Office of Inspector General, OMB, the U.S. Government Accountability Office, and the U.S. Congress and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

November 16, 2009

Exhibit I

U.S DEPARTMENT OF THE INTERIOR

Status of Prior Year Findings

September 30, 2009

FY2008 Ref	Fiscal Year 2008 Condition	Status of Fiscal Year 2008 Findings
A	Controls over Unfilled Customer Orders	This condition has been corrected.
B	General and Application Controls over Financial Management Systems	This condition has not been corrected and is repeated in fiscal year 2009. See finding A.
C	Controls over Property	This condition has not been corrected and is repeated in fiscal year 2009. See finding B.
D	Controls over Undelivered Orders	This condition has not been corrected and is repeated in fiscal year 2009. See finding C.
E	Grant Monitoring Controls	This condition has not been corrected and is repeated in fiscal year 2009. See finding E.
F	Controls over Indian Trust Funds	This condition has not been corrected and is repeated in fiscal year 2009. See finding F.
G	*Single Audit Act Amendments of 1996*	This condition has not been corrected and is repeated in fiscal year 2009. See finding G.
H	*Federal Financial Management Improvement Act of 1996*	This condition has been corrected.